

**Bill History**  
**Session Year 2026**  
**Proposed S.B. No. 45**

[Proposed Bill \[doc\]](#)

**Introducer(s):**

SEN. ERIC C. BERTHEL, 32nd DIST.

**Title:** AN ACT CONCERNING THE HIGHER SALES AND USE TAXES RATE APPLICABLE TO CERTAIN MOTOR VEHICLES.

**Statement of Purpose:** To (1) increase to more than seventy-five thousand dollars the sales price threshold for a motor vehicle subject to the seven and three-fourths per cent sales and use taxes rate, and (2) exempt commercial vehicles from the higher sales and use taxes rate.

**Bill History:**

02-04-2026 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee

**Co-sponsor(s):**